Exhibit C

December 31, 9999

000003

12345678901234620160 1
Sample C Sample
PO Box 1234
North Conway, ST 03860-2665

Re: Power of Attorney Name

Dear Sample C Sample:

As the National Taxpayer Advocate, I lead the Taxpayer Advocate Service (TAS) in helping taxpayers resolve problems with the IRS. You, as the taxpayer's representative, have been selected to participate in a survey, which will take about 10 minutes to complete. Your participation is voluntary. By completing and returning the voluntary survey, you can let us know what we did well and what we could have done to make your experience with us even better.[1]

How you can take the survey
You will receive a survey package from TAS within the next couple of weeks. It will include the TAS Customer Satisfaction Survey and a self-addressed, stamped return envelope. Please reflect on your recent experience with TAS in representing the taxpayer noted above when completing the survey. Return the completed survey as soon as possible using the included envelope.

Questions or assistance
If you have any questions or need assistance in completing this survey, please call 904-661-3351 and leave a message with your name and phone number. Someone will call you back.

Verification
To verify the authenticity of our survey, please visit www.irs.gov/css where you'll find this survey listed under Taxpayer Advocate Service.

Privacy Act Notice
The primary purpose for requesting this information is to help the IRS improve its service to taxpayers. Our authority for requesting the information is 5 USC 301 and 26 USC 7801. Providing information is voluntary. However, if you do not answer all or part of the survey questions, the IRS and TAS may lack information it could use to improve taxpayer service. TAS is legally compelled to protect your information under Internal Revenue Code Section 6103 to keep your responses private to the extent allowed by law.

I am committed to providing the best possible service to every taxpayer and I look forward to hearing about your experience with TAS.

Sincerely,
Erin Collins
Erin Collins
National Taxpayer Advocate

[1] **Paperwork Reduction Act:** The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:SP, 1111 Constitution Ave. NW, Room 6129, Washington, DC 20224.